

ABSTRACT OF THE DISCLOSURE

The invention is directed to improvement of a write element of a thin film magnetic head. In the write element, a lower coil surrounds in a spiral form a back gap portion, arranged within a height of a lower pole.

- 5 An upper coil is disposed above the lower coil, surrounding in a spiral form the back gap portion and arranged within a height of an upper pole. A gap film is at an intermediate level in the pole length that is defined by the height of the lower pole and the height of the upper pole.